



14 Penn Plaza, Suite 500
New York, New York 10122
212.981.8440
Facsimile 888-442-0284
www.lipsiuslaw.com

DAVID BENHAIM
Direct Line: 212-981-8446
Email: dbenhaim@lipsiuslaw.com

VIA ECF

March 21, 2012

Honorable Tonianne J. Bongiovanni, U.S.M.J.
United States District Court
For the District of New Jersey
Clarkson S. Fisher Building & U.S. Courthouse
402 East State Street Room 2020
Trenton, NJ 08608

Re: American General Life Insurance Co. v. Ellman Savings Irrevocable Trust
Docket No. 08 CV 5364 (MLC) (TJB)
Our File No. 4206.0002

Dear Judge Bongiovanni:

We write in response to the letter by American General Life Insurance Co. dated March 7, 2012 (Docket Entry 115). While we do not take issue with the request made therein, we seek to correct a misstatement contained in the letter.

Counsel for American General Life Insurance Co. advised that "Jeffrey Levitin, Trustee of the Ellman Trust, is also a principal of Fifth Season". This is incorrect. Jeffrey Levitin does not have, nor has he ever had, any ownership interest whatsoever in Fifth Season.

Very truly yours,

LIPSIUS-BENHAIM LAW, LLP

A handwritten signature in black ink, appearing to be 'DB', written over a horizontal line.

David BenHaim

DBH:ls